

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK (Manhattan)**

In re:)	
DELPHI CORPORATION, <i>et al</i>)	Case No. 05-44481 (RDD)
)	(Jointly Administered)
)	
)	
)	Chapter 11
)	
)	
)	
Debtors)	
)	

**SECOND SUPPLEMENTAL AFFIDAVIT OF LARRY LATTIG IN
CONNECTION WITH THE RETENTION AND EMPLOYMENT OF MESIROW
FINANCIAL CONSULTING, LLC AS FINANCIAL ADVISORS TO THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS**

[illegible]

I, Larry Lattig, being duly sworn, depose and say:

1. I am a Senior Managing Director of Mesirow Financial Consulting, LLC (“MFC”), a professional services firm engaged in the business of providing financial advisory and related professional consulting services. MFC is a wholly-owned subsidiary of Mesirow Financial Holdings, Inc., a diversified financial services firm which also offers services in investment management, insurance services, investment services, investment banking and real estate (collectively “Mesirow Financial”). I submit this second supplemental affidavit (the “Second Supplemental Affidavit”) on behalf of MFC, pursuant to Rules 2014 (a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rule 2014-1 of the

Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the “Local Bankruptcy Rules”), with respect to the retention and employment of MFC as financial advisors to the Official Committee of Unsecured Creditors (the “Committee”) appointed in the Debtor’s Chapter 11 case of Delphi Corporation, et al, debtors and debtors-in-possession herein (collectively, the “Debtors”). Except as otherwise indicated, I have personal knowledge of the matters set forth herein, and if called as a witness, would testify competently thereto.¹

2. On November 17, 2005, I filed an Affidavit (the “Affidavit”) in Support of the Application for Entry of Order Authorizing the Employment and Retention of MFC as Financial Advisors to the Official Committee of Unsecured Creditors of the Debtors (the “Application”)² pursuant to sections 328, 1103(a) and 1103(b) of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1330, as amended (the “Bankruptcy Code”), Rules 2014(a) and 2016 of the Bankruptcy Rules and Rule 2014-1 of the Local Bankruptcy Rules. On January 5, 2007, I filed a supplemental affidavit (the “First Supplemental Affidavit”) updating the Affidavit.
3. On November 28, 2005, the Committee made the Application and on January 6, 2006, this Court entered an order (the “Employment Order”) authorizing the Committee to employ and retain MFC as financial advisors to the Committee effective as of October 19, 2005. The Application, Affidavit, First Supplemental Affidavit and Employment Order are incorporated herein by reference, as if fully set forth herein.
4. This Second Supplemental Affidavit supplements those disclosures previously made by MFC in the Affidavit and First Supplemental Affidavit.

¹ Certain of the disclosures herein relate to matters within the knowledge of other professionals at MFC.

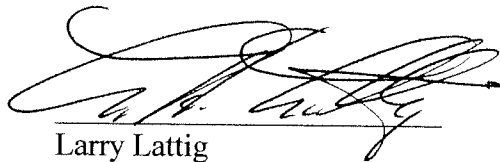
² Capitalized terms used herein but not otherwise defined shall have those meanings set forth in the Application.

DISINTERESTEDNESS OF PROFESSIONALS

5. This Second Supplemental Affidavit discloses additional connections that have come to our attention since the First Supplemental Affidavit was filed on January 5, 2007 as a result of an updated search of MFC's client database and additional names searched by MFC. The additional parties and updated disclosures relate to the following parties:
 - a. Greenberg Traurig, LLP
 - b. Paul, Hastings, Janofsky & Walker LLP
 - c. Latham & Watkins, LLP
 - d. A.T. Kearney, Inc.
6. MFC has retained the law firms of Greenberg Traurig, LLP (counsel to Samtech Corporation), Latham & Watkins LLP (counsel to the Official Committee of Unsecured Creditors for Delphi Corporation), and Paul, Hastings, Janofsky & Walker LLP (counsel to the Debtors) on fee and retention issues unrelated to this bankruptcy. In addition, MFC is currently providing services to A.T. Kearney, Inc., on a matter unrelated to this bankruptcy.
7. Each of MFC's connections disclosed in the Affidavit, the First Supplemental Affidavit, or as set forth herein are unrelated to this Chapter 11 case and do not have any effect on MFC's ability to perform in its role as financial advisor to the Committee, and, to the best of my knowledge, MFC has no other connections with the Debtor, creditors and any other party-in-interest, or their respective attorneys and advisors.
8. Subject to the Affidavit, the First Supplemental Affidavit and this Second Supplemental Affidavit, to the best of my knowledge, MFC does not hold or represent an interest adverse to the estates and remains a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code.

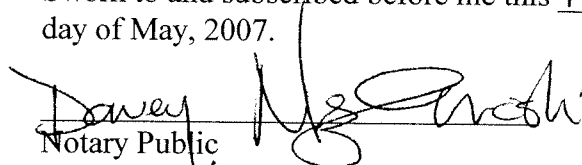
9. MFC has not provided, and will not provide, any professional services to any of the individual creditors, other parties-in-interest, or their respective attorneys and accountants, with respect to any matter related to this case.
10. If and when additional information becomes known with respect to any other relationships that may exist between MFC or its professionals and the Debtor, creditors, or any other party-in-interest which may affect this case, supplemental affidavits describing such information will be filed with the Court.
11. This Second Supplemental Affidavit is provided in accordance with section 328(c) and 1103(b) of the Bankruptcy Code, Bankruptcy Rule 2014 and Local Bankruptcy Rule 2014-1.

I have read this Second Supplemental Affidavit, and, to the best of my knowledge, information and belief, the contents of said Second Supplemental Affidavit are true and correct.



Larry Lattig
Senior Managing Director
Mesirow Financial Consulting, LLC
666 Third Ave, 21st Floor
New York, NY 10017

Sworn to and subscribed before me this 17th
day of May, 2007.


Notary Public

State of New York

County of Manhattan

DAVEY NEZIROSKI
NOTARY PUBLIC, STATE OF NEW YORK
Registration No. 01NE6145135
Qualified in Bronx County
Commission Expires May 1, 2010